



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

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April 5, 2018

Suzi Vinci  
Veterans Services Officer  
1000 Sunset Blvd., Suite 115  
Rocklin, CA 95765

Re: Transfer of Accountability of Veterans Services Assets

Dear Ms. Vinci:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the Veterans Services Office assets under the control of the former Veterans Services Officer, Jonn Melrose, to you as the new Officer. During our review, we made inquiries with Veterans Services personnel, physically observed non-capitalized equipment, and reviewed supporting asset documentation as of March 20, 2018.

As a result of our review, we have determined the accountability of assets of the Veterans Services Office has been properly transferred.

However, during the course of our review, we noted other areas where internal controls could be strengthened. Accordingly, our observations and recommendations are as follows.

### Signature Authorization Forms

During our review of signature authorization forms, we noted the Department had not submitted updated signature authorization forms in a timely manner subsequent to the exiting of department head Jonn Melrose. We noted the exited department head had not been removed as an authorized signer and that the interim department head had not been added to the signature authorization forms. We also noted one signature authorization form had not been updated since December 2015. During the course of the review, the Department submitted updated signature authorization forms.

We recommend the Department update all necessary signature authorization forms when there are changes to authorized signers and submit the forms to the Auditor-Controller's Office in a timely manner.

Veterans Services Office Response:

*It is unfortunate that these situations transpired upon the departure of the previous department head. There were no Standard Operating Procedures (S.O.P) in place at the time and the departure came very suddenly. I have taken note of the suggestions and our office is working on a Standard Operating Procedure that will guide our team members in the future. Our office appreciates the constructive criticism and are willing to adapt the recommendations into our S.O.P.*

Employee Exit Checklist and Returned Property

The Veterans Services Office does not utilize any type of "employee exit checklist" or "returned property checklist", thus making it difficult to ensure all property is returned upon separation of an employee.

Best practices recommend that employers utilize some form of an "employee exit checklist" to ensure all required exiting procedures such as disabling building, computers and confidential data access, along with some form of a "returned property checklist", to ensure that all County issued property is returned before an employee separates from the County.


Veterans Services Office Response:

*It is unfortunate that these situations transpired upon the departure of the previous department head. There were no Standard Operating Procedures in place at the time and the departure came very suddenly. I have taken note of the suggestions and our office is working on a Standard Operating Procedure that will guide our team members in the future. Our office appreciates the constructive criticism and are willing to adapt the recommendations into our S.O.P.*

The Veterans Services Office's responses to our recommendations identified in our review are included above. We did not audit the responses and accordingly, we do not express an opinion on them.

We appreciate the courtesy and cooperation of the Veterans Services staff throughout the course of this review.

Respectfully,



Nicole C. Howard, CPA  
Assistant Auditor-Controller

cc: Todd Leopold, County Executive Office  
Placer County Audit Committee